

Geneva, September 19th, 1928.

LEAGUE OF NATIONS

DOUBLE TAXATION AND FISCAL EVASION

GENERAL MEETING OF GOVERNMENT EXPERTS

October 1928.

SUMMARY

**OF THE OBSERVATIONS RECEIVED BY AUGUST 30th, 1928, FROM THE
GOVERNMENTS ON THE REPORT SUBMITTED BY THE COMMITTEE OF
TECHNICAL EXPERTS ON DOUBLE TAXATION AND TAX EVASION.**

The Circular Letter of July 8th, 1927, reproduced as Annex I of the present Summary, was sent to all States whether Members of the League of Nations or not, making a total of sixty-eight. The Secretary-General asked that replies should reach him before December 31st, 1927.

By August 30th, 1928, the Secretariat had received twenty-seven replies.

Of these, the replies from the Argentine and Haiti were mere acknowledgments of receipt, while Cuba, Egypt, Estonia, Honduras and Salvador stated that replies would be sent later, after the departments concerned had been consulted.

The observations contained in the other twenty replies relate either to the work of the experts as a whole or to one of the four draft conventions which they prepared. Some of the replies contain suggestions, which will be reproduced in a special paragraph (VII) at the end of the present Summary.

I. GENERAL.

Of the twenty replies under consideration, thirteen express [general approval of the experts' work.

Denmark and Iceland.

The Danish Legation at Berne replied on behalf, not only of the Danish, but also of the Icelandic Government. The reply is worded as follows :

“ The Danish Ministry of Finance considers it desirable that measures should be taken to prevent double taxation, and thinks that the object in view would be attained by the conclusion of conventions framed on the lines of the drafts drawn up by the Committee of Technical Experts. ”

The Ministry also states that the Prime Minister of Iceland is unable at present to take a decision, but will closely follow the course of developments of the question.

Great Britain.

The British reply reads as follows :

“ . . . His Majesty's Government in Great Britain have read with interest the report of the Committee of Technical Experts . . . and they realise that it represents a serious attempt to provide a solution of the problem.

“ Whilst they are unable to express concurrence in the whole of the detailed measures recommended, they feel that the report may form a useful basis for the initiation of negotiations between countries desirous of dealing with the evils of double taxation and tax evasion. ”

